

STATE OF WISCONSIN
DEPARTMENT OF HEALTH AND SOCIAL SERVICES
DIVISION OF MANAGEMENT SERVICES
BUREAU OF FISCAL SERVICES

ACCOUNTING PROCEDURE

TOPIC: Revenues and Refunds 3.0	EFFECTIVE DATE: 3/28/83
TITLE: Accounting Procedures for Copying and Data Processing Charges	REVISION DATE: 5/11/94
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BACKGROUND

Chapter 335, Laws of 1981, created the Public Records Law (ss. 19.31 through 19.39, Wisconsin Statutes). *Administrative Directive 68* (issued April 8, 1992) establishes Department duties including determination of whether requests for access to records may or must be granted, providing copies of records and assessing fees, and ensuring that record access procedures and fees are prominently posted and readily available to the public.

The following procedures are established for handling receipts from copying charges.

PROCEDURES

1. **Data Processing Costs Incurred to Satisfy Requests for New Records.**

Requests for information may involve the production of completely new reports.

Record-creating cannot be a profit--making activity (only actual costs can be recouped), but charges for staff time in creating the new record as well as the actual cost of producing any copies can be charged. In a computer setting, that would allow the charge of the cost of reprogramming as well as the cost of the computer run that produces a new printout.

2. The public may be charged 15 cents per page of photocopy unless the photocopying is done by the Quick Copy Center. If the Copy Center is used, the requester may be assessed the actual cost. If other forms of duplicating are used, the actual costs may be assessed (for example, photographs, tape recordings, computer printouts that are not photocopied). Any charges, procedures, codings, or fees that are set by law will supersede this directive.

3. In a Central or Regional Office Setting,

- a. The record custodian, or other duly designated individual, will collect all fees assessed to the requester of the copies.
- b. A record of the collections will be maintained on a collection register with the following columnar headings.

Organization

<u>No. & Date of Request</u>	<u>Requested</u>	<u>No. of Pages Photocopied</u>	<u>Amount Collected In Photocopying</u>	<u>Other Collections, Duplicating, Quick Copy, Staff Time, Etc.</u>
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- c. As there may be occasions when a receipt is required, a book of prenumbered duplicate receipts will be kept available. The original will be given to the requester, and the copy will remain in the office of origin. Collections covered by such receipts are to be included on the collection register.
- d. Remittances must be received by the Bureau of Fiscal Services on a weekly basis unless deposits would total less than \$10 per week. In those cases, collections will be submitted when they total \$10 or at the end of every month.

Exception. Division of Community Services. All deposits will be made by DCS, Office of Human Services Aids Administration. Regions and offices should forward all receipts from copying and other services to Office of Human Services Aids Administration. Deposits will be made into the division's administration revolving account using account classes in accordance with the provisions of 4.a or 4.b, as appropriate.

Exception. Division of Health. All deposits will be made to the Cashier, Office of Management and Policy.

- e. In an institutional setting, the established money transmittal, receipt and remittance procedures will continue to be used for copying fees, and a collection register, as in 3.b, will be maintained. A book of prenumbered receipts will be kept available and for use in accordance with 3.c.
4. Organizations depositing directly to State Treasurer deposit all collections to the 975 appropriation and subsequently prepare a journal voucher to clear the 975 appropriation. Effective July 1, 1994, please prepare the clearing journal voucher as follows.

a. **GPR Funded Operations**

(1) Photocopy Activity

All charges are to be accounted for as revenues, i.e. 15 cents of the 15 cent/page shall be coded as GPR-Earned

(appns. 100, 200, 300, 400, 500, or 800) using account class 9450.

- (2) DP and Related Costs Incurred to Produce New Records.

In these cases, the additional computer costs shall be handled as a revenue. The appropriation to be used is GPR earned (100, 200, 300, 400, 500, 800) with account class 9450.

Staff time charges incurred with these type of requests are revenues. The GPR earned appropriation is be used with account class 9450.

b. Program Revenue or Federal Funded Operations

- (1) Photocopy Activity

The entire remittance of 15 cents/page shall be handled as a miscellaneous revenue to the affected appropriation.

- (2) DP and related costs incurred to produce new records.

In these cases, the additional computer related costs should be miscellaneous revenues.

REFERENCES

Wisconsin Statutes, ss. 19.31 through 19.39

Administrative Directive 68

CASH HANDLING 1.0 (Handling of Cash Receipts)

CASH HANDLING 2.0 (Deposits to State Treasurer)

REVENUES AND REFUNDS 1.0 (Accounting for Revenues and Refunds of Expenditure)

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